

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

010033 ABBOTTSTOWN BORO, ADAMS COUNTY

ABBOTTSTOWN BORO, ADAMS County

BALANCE SHEET

December 31, 2022

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		8,081									8,081
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	283,087	139,326								422,413
291-299	Other Equity										
Total Fund and Account Group Equity		283,087	139,326								422,413
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											430,494

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes								
301.00	Real Estate Taxes	145,544	15,478					161,022
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes	3,371						3,371
310.10	Real Estate Transfer Taxes	22,324						22,324
310.20	Earned Income Taxes / Wage Taxes	136,448						136,448
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	32,133						32,133
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		339,820	15,478					355,298

Licenses and Permits								
320-322	All Other Licenses and Permits	530						530
321.80	Cable Television Franchise Fees	14,965						14,965
Total Licenses and Permits		15,495						15,495

Fines and Forfeits								
330-332	Fines and Forfeits	7,623						7,623
Total Fines and Forfeits		7,623						7,623

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	1,610	2,225					3,835
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		1,610	2,225					3,835

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements	54,035						54,035
353.00	Federal Payments in Lieu of Taxes							
Total Federal		54,035						54,035

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		32,408					32,408
355.04	Alcoholic Beverage Licenses	450						450
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	5,433						5,433
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		5,883	32,408					38,291

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	1,634						1,634
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		1,634						1,634

Charges for Service								
361.00	General Government	8,955						8,955
362.00	Public Safety	330						330
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	250						250
368.00	Airports							

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		9,535						9,535

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	5,397						5,397
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	776						776
Total Unclassified Operating Revenues		6,173						6,173

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	9,625						9,625
Total Other Financing Sources		9,625						9,625

TOTAL REVENUES

451,433	50,111						501,544
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	3,984						3,984
401.00	Executive (Manager or Mayor)	29,472						29,472
402.00	Auditing Services / Financial Administration	5,360						5,360
403.00	Tax Collection	3,051						3,051
404.00	Solicitor / Legal Services	10,372						10,372
405.00	Secretary / Clerk	32,939						32,939
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	1,766						1,766
408.00	Engineering Services	25,674						25,674
409.00	General Government Buildings and Plant	7,349						7,349
Total General Government		119,967						119,967

Public Safety

410.00	Police	42,000						42,000
411.00	Fire	15,399	15,478					30,877
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	4,688						4,688

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety								
414.00	Planning and Zoning	500						500
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	215						215
Total Public Safety		62,802	15,478					78,280

Health and Human Services								
420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation								

Public Works - Highways and Streets								
430.00	General Services - Administration	4,681						4,681
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	7,398						7,398
433.00	Traffic Control Devices							
434.00	Street Lighting	6,876						6,876

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	15,387						15,387
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	2,588						2,588
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		36,930						36,930

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	165						165
453.00	Spectator Recreation	5,986						5,986
454.00	Parks	8,339						8,339

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations	1,450						1,450
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		15,940						15,940

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development	60,000						60,000
Total Community Development		60,000						60,000

Debt Service								
471.00	Debt Principal (short-term and long-term)	46,000						46,000
472.00	Debt Interest (short-term and long-term)	6,749						6,749
475.00	Fiscal Agent Fees							
Total Debt Service		52,749						52,749

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	12,039						12,039
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	11,772						11,772
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		23,811						23,811

Insurance								
486.00	Insurance, Casualty, and Surety	10,519						10,519
Total Insurance		10,519						10,519

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses								

TOTAL EXPENDITURES	382,718	15,478						398,196
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	68,715	34,633						103,348
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ABBOTTSTOWN BORO

December 31, 2022

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
New office building and improve SW system facilities	Note	2015	2040	538,586	232,586		46,000		186,586		186,586
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	186,586
Capitalized lease obligations	0
Net debt	186,586

ABBOTTSTOWN BORO, ADAMS County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer		15,387	15,387
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		15,387	15,387

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

95,709

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Boyer & Ritter LLC Appointed Auditor/CPA

December 31, 2022

NOTES / COMMENTS